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Chapter No. 925
15/SS01/R1076CS
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SENATE BILL NO. 2923

Originated in Senate

Sp. Welch

Secretary

SENATE BILL NO. 2923

AN ACT TO EXTEND UNTIL JULY 1, 2018, THE REPEAL DATE ON THE LAW THAT AUTHORIZES THE BOARD OF SUPERVISORS OF WASHINGTON COUNTY, MISSISSIPPI, TO IMPOSE A TAX OF UP TO TWO PERCENT ON THE GROSS PROCEEDS DERIVED FROM HOTEL AND MOTEL ROOM RENTALS WITHIN THE COUNTY, AND TO EXPEND THE PROCEEDS OF THE TAX TO ESTABLISH A SPORTS COMPLEX FOR YOUTH WITHIN THE COUNTY; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Chapter 951, Local and Private Laws of 2011, is amended as follows:

Section 1. As used in this act, the following words shall have the meanings ascribed to them in this section unless otherwise clearly indicated by the context in which they are used:

(a) "Hotel" or "motel" means any establishment engaged in the business of furnishing or providing rooms intended or designed for lodging or sleeping purposes for transient guests, which establishment consists of five (5) or more guest rooms and does not encompass any hospital, convalescent or nursing home, or sanitarium, or any hotel-like facility operated by or in

connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

(b) "Board" means the Board of Supervisors of Washington County, Mississippi.

(c) "County" means Washington County, Mississippi.

Section 2. (1) For the purpose of providing funds to help establish a sports complex for youth in the county, the board, in its discretion, may levy, assess and collect from every person, firm and corporation operating a hotel or motel in the county, a tax which shall be in addition to all other taxes and assessments imposed by the county, as provided in this act.

(2) The tax shall be an amount not to exceed two percent (2%) of the gross proceeds derived from hotel and motel room rentals in the county, excluding charges for telephone, laundry and similar services. The tax shall not be levied upon or collected from gross proceeds of nontaxable rooms, room rentals for day meetings that do not serve as overnight sleeping accommodations or room rentals to residential guests of a hotel or motel.

(3) Persons liable for the tax imposed pursuant to this act shall add the amount of tax to the gross proceeds from room rentals and shall collect, insofar as practicable, the amount of the tax due by him from the person receiving the services at the time of payment for the services.

(4) The tax shall be collected by and paid to the Department of Revenue on a form prescribed by the Department of Revenue, in the same manner that state sales taxes are computed, collected and paid; and the full enforcement provisions and all other provisions of Chapter 65, Title 27, Mississippi Code of 1972, shall apply as necessary to the implementation and administration of this act.

(5) The proceeds of the tax, less three percent (3%) to be retained by the Department of Revenue to defray the costs of collection, shall be paid to the county on or before the fifteenth day of the month following the month in which they were collected.

(6) The proceeds of the tax shall not be considered by the county as general fund revenues but shall be placed into a special fund and may be expended solely for the purpose of promoting economic development in the county.

Section 3. Before any tax authorized under this act may be imposed, the board shall adopt a resolution declaring its intention to levy the tax, setting forth the amount of the tax to be imposed, the date upon which the tax shall become effective and calling for an election to be held on the question. The date of the election shall be fixed in the resolution. Notice of such intention shall be published once each week for at least three (3) consecutive weeks in a newspaper published or having a general circulation in the county, with the first publication of the notice to be made not less than twenty-one (21) days before the date fixed in the resolution for the election and the last

publication to be made not more than seven (7) days before the election. At the election, all qualified electors of the county may vote, and the ballots used in the election shall have printed thereon a brief statement of the amount and purposes of the proposed tax levy and the words "FOR THE TAX" and, on a separate line, "AGAINST THE TAX" and the voters shall vote by placing a cross (X) or check (✓) opposite their choice on the proposition. When the results of the election shall have been canvassed and certified, the county may levy the tax if sixty percent (60%) of the qualified electors who vote in the election vote in favor of the tax. At least thirty (30) days before the effective date of the tax provided in this section, the board shall furnish to the Department of Revenue a certified copy of the resolution evidencing the tax.

Section 4. Before the expenditure of the proceeds of the tax authorized by this act, a budget reflecting the anticipated receipts and expenditures shall be approved by the board. The first budget of receipts and expenditures shall cover the period beginning with the effective date of the tax and ending with the end of the county's fiscal year, and thereafter, the budget shall be on the same fiscal basis as the budget of the county.

Section 5. Accounting for receipts and expenditures of the funds derived from the proceeds of the tax authorized by this act shall be made separately from the accounting of receipts and expenditures of the general fund and any other funds of the

county. The records reflecting the receipts and expenditures of these funds shall be audited annually by an independent certified public accountant and the audit shall be included in the General Purpose Statement of the county. The audit shall be made and completed as soon as practicable after the close of the county's fiscal year, and copies of the report of the audit shall be filed with the clerk for the board. The expenses of this audit may be paid from the funds derived pursuant to Section 2 of this act.

Section 6. This act shall be liberally construed for the purposes prescribed herein, the power granted by this act shall be deemed to be full and complete authority for the imposition and collection of the tax and the expenditure of the proceeds thereof and shall be construed as additional, cumulative and supplemental to any power granted to the county by any general or local and private act of the Legislature.

Section 7. This act shall stand repealed from and after July 1, * * * 2018.

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SECTION 2. This act shall take effect and be in force from
and after its passage.

PASSED BY THE SENATE
March 18, 2015



PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
March 25, 2015



SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR



GOVERNOR

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